

### **Abstract of the Invention**

A metric, Investment Participation at Cost (**IPAC**) has been developed to determine the amount of money working in an investment vehicle. **IPAC** has particular application in a complex, private equity investment vehicle. Using **IPAC**, an investor  
5 can get a repeatable, readily understood indication of the amount of working money left in an investment. Further using **IPAC**, the investor, financial advisor or other interested party can, based on the money still working in any one or more investments, better determine the overall risk profile of an investment portfolio. An investment portfolio can be changed based on the risk profile as so determined.

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